



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
UNION AND DISCLOSURE

September 19, 2019

Taylor Amarel
MuckRock Dept. MR 80187
411A Highland Ave
Somerville, MA 02144-2516

Dear Taylor Amarel:

This is a final response to your Freedom of Information Act (FOIA) request dated September 11, 2019, that we received on September 18, 2019.

You asked for all emails sent to, from, or copied to milagros.reyes@ci.irs.gov, from January 1, 2016 to present day, containing at least one of the following non-case sensitive key-strings: "big data", "surveillance", "machine learning", "CCTV", or "automated intelligence".

The scope of your request extends to documents, to the extent that any exist, that consist of, or contain the return information of a third party. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law.

Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests that involve the disclosure of records that may be limited by statute or regulation, including requests for documents that are protected by IRC § 6103, must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E).

Specifically, when a person is requesting records pertaining to other persons or businesses, "the requester shall furnish a properly executed power of attorney, Privacy Act consent, or tax information authorization, as appropriate." See 26 C.F.R. § 601.702(c)(5)(iii)(C).

Without such authorization, the request is incomplete and can not be processed. See 26 C.F.R. § 601.702(c)(4). Only fully compliant requests can be processed. Because of the foregoing, we are closing your request as imperfect with no further action.

Please send us the indicated authorization information within 35 days. The 20 days we are allowed to comply with your request will begin when we receive the requested information.

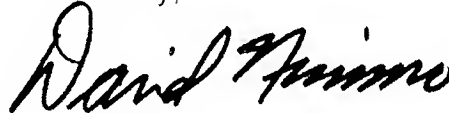
If you would like to discuss your request, you may contact me, the FOIA Public Liaison, David Nimmo at:

24000 Avila Road, MS 2201
Laguna Niguel, CA 92677-3405
(949) 575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions, please call Tax Law Specialist Lauri Takeguchi, ID # 1000682891, at 408-283-1465, or write to: Internal Revenue Service, Centralized Processing Unit, P.O. Box 621506, Stop 211, Atlanta, GA 30362-3006. Please refer to case number F19261-0064.

Sincerely,

A handwritten signature in black ink that reads "David Nimmo". The signature is fluid and cursive, with the first name "David" being more prominent than the last name "Nimmo".

David Nimmo
Disclosure Manager
Disclosure Office 13